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Argument:

Part I:

The Oklahoma Court holds as exclusive the State statute requiring the payment of the tax and suit to recover same, which is error for the reason that this action is really to protect a vested right and the tax is but incidental; that the statutes subject the taxpayer to a multiplicity of suits to rely on same alone and is therefore not adequate; that the statute provides no remedy where the taxpayer claims his property is exempt 12- 17

Part II:

A. If this is considered as a tax on the land *eo nominee* it is illegal 17- 20

B. If this is a tax on the yields and produce of the land it is illegal on the theory that the land being admittedly exempt, then a tax on such yields and produce is in fact a tax on the land 20- 27

C. The petitioner, McCoy, as to this allotted land, as a Choctaw Indian, is but an instrumentality of the Government in carrying out its policy towards such Indian as to mining the ores from the land, so the tax is illegal as a tax on the federal agency 27- 30

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